

EZKOVICH & Co. LLC
ATTORNEYS AND COUNSELLORS AT LAW

650 POYDRAS STREET, SUITE 1220
NEW ORLEANS, LOUISIANA 70130
TELEPHONE: 504.593.9899
FACSIMILE: 504.593.9048

BOIRR UPDATE
[F – 2024-12-30]

This update should be entitled *Why You Need to Talk to an Attorney*.

The Fifth Circuit Court of Appeals in the *Texas Top Cop* litigation has now VACATED its early order staying the nationwide injunction issued by the district court. This once again means that you do *not* need to file your BOIRR report, at least not yet.

The court issued its order “to preserve the constitutional status quo while the merits panel considers the parties’ weighty substantive arguments.”

Treasury also has acknowledged this turn of events, and, as of its latest Alert dated December 27, 2024, now says

[i]n light of a recent federal court order, reporting companies are not currently required to file beneficial ownership information with FinCEN and are not subject to liability if they fail to do so while the order remains in force. However, reporting companies may continue to voluntarily submit beneficial ownership information reports.

AS OF NOW, this means reporting companies do not currently need to files any BOIRR reports. Because this case has been whip-sawed back and forth so many times, the need-to-file / no-need-to-file status can change quickly. Be sure to check back regularly for any new updates.

With the roles now reversed, the government may now seek review by the United States Supreme Court.

A copy of the court of appeals order vacating its previous order may be found on our website at <https://ezkovichlaw.com/boi> under update **F. BOIRR**

BOIRR UPDATE
December 30, 2024
Page 2

Update, December 30, 2024 - Appellate Court VACATES its Earlier Order: BOIRR Filing Not Required (for now), at document F.1, entitled **Appellate Court Order Reinstating the Injunction, December 27, 2024**. A copy of an excerpt of Treasury's latest Alert stating that no BOIRR filings are required may be found at document F.2, entitled **Treasury Suspends BOIRR Filing Deadlines For Now**.

☺☺☺ ☺☺☺ ☺☺☺